

CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION

During preparation of the final summary report of an Antideficiency Act violation, the following items should be considered. This checklist is intended for the investigating officer, the appointing official, DoD managers, and commanders. Adherence to this checklist can help to reduce requests by the Office of the Under Secretary of Defense (Comptroller) for additional information on cases.

___A. Case Control Number

All violation cases are identified by a case control number. Case control numbers are assigned by the Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components, and provided through channels to the investigating officer. The reports must contain the case control number for control and monitoring requirements of the Department.

___B. The title of the appropriation or other fund account involved.

For instance, Operation and Maintenance, Air Force.

___C. The Treasury symbol of the appropriation or fund account involved.

For instance, 2142020 which stands for Army, fiscal year 1994 Operation and Maintenance, Army, funds.

___D. The amount of the violation.

The amount of the violation must correspond to the amount of funds which will be requested to correct the violation or the amount for which approval will be obtained to correct the violation.

___E. The date(s) on which the violation occurred.

___F. The date on which the violation was discovered.

___G. How the violation was discovered.

Was it discovered locally? Did an audit agency discover the violation?

___H. Name and rank of the officer(s) responsible for the violation. Name, grade, and civilian job series number--required by the Office of Management and Budget--of the civilian(s) responsible for the violation.

1. If a violation involves a centrally-managed allotment, the head of the operating agency at the time the violation was incurred shall be named responsible.

2. Others, in addition to the head of the operating agency, also may be determined to be responsible for the violation.

___I. The position title of the officers(s) or employee(s) responsible for the violation.

Spell out completely the position title. For instance, Chief, XYZ branch, is not sufficient. Spell out the formal name for the XYZ branch. Include enough detail so that an outsider will be able to understand the individual's position.

___J. The organization of the officer(s) or employee(s) responsible for the violation.

Completely spell out the name of the organization. For instance, base civil engineering is not sufficient. Spell out the full formal name and numerical designation, if any, of the base civil engineering office, such as 366 Combat Support Group Civil Engineering Squadron. Again, an outsider should be able to understand what the organization is.

___K. The section or subsection of Title 31, United States Code that was violated--for example, Title 31, United States Code, subsection 1341(a)(1)(A); Title 31, United States Code, subsection 1517(a)(2); or Title 31, United States Code, section 1342.

1. If a legal limitation is exceeded, usually Title 31, United States Code, subsection 1341(a)(1)(A) was violated. However, refer to Chapter 2 and subsection 1341(a)(1) for more specific guidance.

2. If a DoD or DoD Component administrative limitation was exceeded, usually Title 31, United States Code, subsection 1517(a)(2), was violated. However, refer to Chapter 2 or subsection 1517(a) for more specific guidance.

3. Title 31, United States Code, section 1342 (acceptance of voluntary services) is very seldom violated. However, see Enclosure 2-2 for an example.

___L. State whether the violation was an overobligation of an appropriation, an apportionment, or an allotment.

If an administrative subdivision of funds is involved with the violation, state whether the administrative subdivision of funds was overobligated. An administrative subdivision of funds can be an allotment, a centrally- managed allotment, an operating budget authority, an allocation, a suballotment, a suballocation, etc.

___M. A statement about the effect on the next higher level of funding.

1. Exceeding an administrative subdivision at the local level can lead to the next higher level exceeding its subdivision of funds and could also lead to the DoD Component's apportionment and appropriation being exceeded.

2. For instance, if an installation exceeded an amount in an operating budget authority or an allotment, did this cause the higher command operating budget authority or allocation to also be exceeded? If the higher command operating budget authority or allocation is exceeded, did this also cause the DoD/Component apportionment or appropriation to also be exceeded?

- ___N. A brief, clear description of the causes and circumstances surrounding the violation. The description must clearly state what the officer(s) or employee(s) responsible for the violation did, or failed to do, that caused the violation. State whether the violation was due to careless disregard of instructions; an error; a lack of adequate training, procedures, or controls; due to other reasons, etc.

The report of violation should not be so brief that it does not clearly convey the essential facts and circumstances of what happened. Clearly state in sufficient detail what happened.

- ___O. A statement that either the violation was knowingly and willfully committed or that the violation was not knowingly or willfully incurred.

- ___P. A statement of the administrative discipline imposed and any further action taken with respect to the officer(s) or employee(s) named responsible for the violation. The individual responsible for determining disciplinary action should attach written statements to the report acknowledging that (1) a violation is a serious matter and (2) disciplinary action taken/to be taken is appropriate to the causes and circumstances determined during the investigation, (3) the Department must report the violation to the Congress and the President, and (4) the disciplinary action taken/to be taken is commensurate with the severity of the violation, with full justification of extenuating circumstances. (Chapter 9 contains further guidance on these statements.) If no disciplinary action is deemed appropriate, a full justification is required.

- ___Q. Description of specific action(s) taken to correct the violation. Include any procedural changes or new safeguards established to prevent recurrence of the same type of violation. Describe actions in detail so that adequacy of the corrective action(s) may be evaluated.

- ___R. A statement as to the adequacy of the system of administrative control prescribed under Chapter 1 and Appendix A. If the official signing the report recommends changes to this Volume, he or she shall submit the proposed changes to the Accounting Policy Directorate, Office of the Under Secretary of Defense (Comptroller).

- ___S. A statement shall be made concerning the steps taken to coordinate the report with the other component or agency, if another DoD Component or another Federal agency is involved.

The appointing official should coordinate the report with the applicable Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components or Federal agencies.

- ___T. Each officer or employee named responsible for the violation shall be given the opportunity to state any circumstances believed to be extenuating. The statement should not be based on a preliminary investigation, but should be made after a determination of responsibility has been made. If possible, the officer or employee shall be encouraged not to refer to documents that are not part of the report submission.

The individual(s) found responsible for the alleged violation must be:

1. Allowed to consult with legal counsel.
2. Advised that a violation has been determined to have occurred and that he or she is named a responsible individual for the violation and will be allowed to review the report and examine evidence on which the determination was based.
3. Allowed to submit a sworn or unsworn statement regarding the alleged violation after reviewing the report and evidence.

- ___U. The report shall include an evaluation of any conflicting facts or circumstances when the statement of the responsible officer(s) or employee(s) differs from the report itself.

- ___V. Name and position of the holder of the funds subdivision (for example, an installation commander) and an evaluation of the performance of his or her fund control responsibilities. The level of command immediately above the holder normally will furnish this evaluation. This evaluation may be omitted if the holder of funds is named the responsible individual for the violation.

Provide the name and position of the holder of funds along with the evaluation.

- ___W. A statement of any additional action taken by, or at the direction of, the head of the DoD Component with respect to the overallocation, overallotment, authority, or directive to overobligate, or overexpend, and any procedural changes or new safeguards established to prevent recurrence of such violation. Also include the actions taken to provide funds, if required, to cover the amount of the violation.

See item Q, above.

___X. Lessons learned. A statement summarizing lessons learned from the results of the investigation. Recommended lessons learned shall include those applicable to (1) the installation where the violation occurred, (2) the major command, (3) the DoD Component involved, and (4) all DoD Components.

___Y. Additional Information. Include in the report of violation the following information:

1. Testimony from witnesses.
2. Other documentation such as photographs, drawings, copies of appropriate pages of regulations, etc., gathered to support any conclusion(s) reached.
3. The review of such report by the appointing official.
4. Any other pertinent information generated as the result of the investigation. If the violation involved an appropriation with a negative balance, state whether the cause of the negative balance was systemic or a unique situation. (Includes item X, above.)

___Z. Other Comments. Each report is a unique work reflecting each investigating officer's individual effort.

Assistance may be requested of the legal counsel at the major command which appointed the investigating officer. Please ensure the report is tabbed so that information referenced in the report can be located easily.